send a notice explaining the coding system to the appropriate TTB officer .

(Sec. 201, Pub. L. 85–859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-259, 52 FR 41423, Oct. 28, 1987; T.D. ATF-260, 52 FR 42101, Nov. 3, 1987]

§ 19.646 Age of whisky containing no neutral spirits.

In the case of whisky containing no neutral spirits, statements of age and percentage shall be stated on the label as provided in 27 CFR part 5.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

§ 19.647 Age of whisky containing neutral spirits.

In the case of whisky containing neutral spirits, the age of the whisky or whiskies and the respective percentage by volume of whisky or whiskies and neutral spirits, shall be stated on the label as provided in part 5 of this chapter

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

§ 19.648 Age of brandy.

If brandy is aged for a period of less than two years, the age thereof shall be shown on the label.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

§ 19.649 Presence of neutral spirits and coloring, flavoring, and blending materials.

The presence of neutral spirits or coloring, flavoring, or blending materials shall be stated on labels in the manner provided in 27 CFR part 5.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

§ 19.650 Country of origin.

On labels of imported distilled spirits there shall be stated the country of origin in substantially the following form: "Product of ______," the blank to be filled in with the name of the country or origin.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

Subpart T—Closures

SOURCE: T.D. ATF-206, $50~\mathrm{FR}$ 23952, June 7, 1985, unless otherwise noted.

§19.661 General.

Each bottle or other container of spirits having a capacity of one gallon (3.785 liters) or less shall bear a closure or other device affixed in accordance with §19.662. The closure or other device shall be affixed to the container prior to withdrawal from bond or customs custody.

(Approved by the Office of Management and Budget under control number 1512–0461)

(Sec. 454, Pub. L. 98-369, 98 Stat. 494 (26 U.S.C. 5301))

§ 19.662 Affixing closures.

Closures or other devices on containers having a capacity of one gallon (3.785 liters) or less shall be securely affixed to the containers so as to leave a portion remaining on the container when the container is opened. In addition, the closures or other devices shall be constructed in such a manner as to require that they be broken to gain access to the contents of the containers.

(Sec. 454, Pub. L. 98-369, 98 Stat. 494 (26 U.S.C. 5301))

§ 19.663 Reclosing.

Bottles of distilled spirits filled on bonded premises may be reclosed under the provisions of subpart M of this part. Bottles of distilled spirits to which closures or other devices have been affixed may also be reclosed under the provisions of §19.611.

(Sec. 454, Pub. L. 98-369, 98 Stat. 494 (26 U.S.C. 5215))

Subpart U—Return of Spirits to Bonded Premises and Voluntary Destruction

RETURNS

§ 19.681 Return of taxpaid spirits to bonded premises.

(a) *General.* This section and §19.682 pertain only to taxpaid spirits returned to bonded premises under 26 U.S.C. 5215(a). The return of taxpaid bottled